



# WASHINGTON FIRE COMMISSIONERS ASSOCIATION

## **SAMPLE 101% LEVY LID LIFT PACKET** **(Includes Sample Resolutions & Ballot Titles for Single and Multi-Year Levies)**

The 101% lid lift election is, usually, one of the easiest elections for a fire district. Included with this letter are sample resolutions and ballot titles. The most important factor for a successful lid lift is to have a complete understanding within the organization; if the commissioners, chief, secretary, firefighters and the local service clubs understand that you are only “restoring” your levy, they will be helpful informing the public of your services.

It is a good idea to figure out how many additional dollars a lid lift election will provide for the district. If the commissioners then determine what those additional funds will be used for, you will be able to show the voting public that the small additional tax will be beneficial.

Because of the public disclosure law the district cannot expend any funds in support of a ballot issue; the association does feel, however, that it is the duty of the board of commissioners to inform the general public of the service levels and programs of the district. If you like, I would be happy to discuss the ramifications of the election with you either by telephone or at an opportune time for your district.

Please let me know if I can provide any additional help at this time.

Sincerely,

A handwritten signature in black ink, appearing to read 'Roger Ferris'.

Roger Ferris  
Executive Secretary

RF/ne

✓Enclosures

P.S. We suggest samples of property values be shown demonstrating fire district tax before and after lid lift.

Current rate \$ .75 if lifted to \$1.00:

		Year	Year	Monthly
		<u>Current</u>	<u>New</u>	<u>Increase</u>
i.e.	\$ 40,000	\$ 30.00	\$ 40.00	\$ .83
	\$ 60,000	\$ 45.00	\$ 60.00	\$ 1.25
	\$ 75,000	\$ 56.25	\$ 75.00	\$ 1.56
	\$100,000	\$ 75.00	\$100.00	\$ 2.08

# SAMPLE INFORMATION FOR SINGLE-YEAR LEVY LID LIFT

**THIS SAMPLE RESOLUTION WAS PREPARED FOR THE WASHINGTON FIRE COMMISSIONERS ASSOCIATION BY SNURE LAW OFFICE, PSC FOR INFORMATIONAL PURPOSES ONLY**

**DISTRICTS INTENDING TO RUN A SINGLE YEAR LEVY LID LIFT SHOULD CONSULT LEGAL COUNSEL PRIOR TO ADOPTING A RESOLUTION**

Fire protection districts, with voter approval, are authorized to lift the lid for either a single year or for multiple years (up to six consecutive years). The following sample resolution reflects the various statutory requirements for a single year levy lid lift that is designed to be “permanent” (i.e. the amount of the levy in the year the lid is lifted is intended to serve as the levy base for calculating future tax levies). In contrast, a temporary lid lift does not affect a district’s tax levies beyond the year the lid lift is proposed. Most fire districts in Washington have traditionally asked the voters to approve permanent lid lifts. Prior to 2008, a lid lift was presumed to be permanent unless stated otherwise. Beginning in 2008, the law requires that the ballot title state whether the lid lift is intended to be permanent (this requirement also applies to multi year lid lifts). A single year lid lift, unlike a multi year, may be run at any election.

\_\_\_\_\_ COUNTY FIRE PROTECTION DISTRICT NO. \_\_\_\_\_  
RESOLUTION NO. \_\_\_\_\_  
**RESOLUTION PROVIDING FOR THE SUBMISSION OF LEVY**  
**(SPECIAL ELECTION)**

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF \_\_\_\_\_ COUNTY FIRE PROTECTION DISTRICT NO. \_\_\_\_\_, PROVIDING FOR THE SUBMISSION TO THE QUALIFIED ELECTORS OF THE DISTRICT AT A SPECIAL ELECTION TO BE HELD WITHIN THE DISTRICT ON \_\_\_\_\_ OF A PROPOSITION AUTHORIZING A LEVY OF A PROPERTY TAX NOT TO EXCEED \$\_\_\_\_\_ PER \$1,000.00 OF TRUE AND ASSESSED VALUATION SUBJECT TO OTHERWISE APPLICABLE STATUTORY LIMITATIONS.

**Background:** WHEREAS, it is the judgment of the Board of Commissioners of the District that it is essential and necessary for the protection of the health and life of the residents of the District that fire and emergency medical services be provided by the District. The accelerated demands for, and increasing costs of, providing these services will necessitate the expenditure of revenues for maintenance, operations and equipment in excess of those which can be provided by the District's regular tax revenue levied at the current rate per \$1,000.00 of assessed valuation of taxable property within the District as limited by the 101% limitation.

**Resolution:** NOW, THEREFORE BE IT RESOLVED by the Board of Commissioners of \_\_\_\_\_ County Fire Protection District No. \_\_\_\_\_, \_\_\_\_\_ County, Washington as follows:

**Section 1.** In order to provide fire protection, prevention and emergency medical services in the District, it is necessary for the District to obtain operate and maintain emergency fire and medical aid vehicles and facilities staffed by properly trained personnel equipped with suitable fire fighting and emergency medical equipment and to hire additional personnel.

**Section 2.** In order to provide the revenue adequate to pay the costs of providing adequate life protection services and facilities as described in Section 1 and to assure the continuation of such services, the District shall, in accordance with RCW 84.55.050, remove the limitation on regular property taxes imposed by RCW 84.55.010, and levy beginning in \_\_\_\_\_ (*year lid lift is passed*)

and collect beginning in \_\_\_\_\_ (*year following year in which lid lift is submitted to voters*), pursuant to RCW 52.16.130, RCW 52.16.140 and RCW 52.16.160, a general tax on taxable property within the District at a rate of \$ \_\_\_\_\_ per \$1,000.00 of assessed valuation subject to otherwise applicable statutory limits.

**Section 3.** The District currently levies a regular property tax at the rate of approximately \$ \_\_\_\_\_ per \$1,000 of assessed valuation. The amount levied in \_\_\_\_\_ (*year lid lift is submitted to voters*) shall serve as the District’s tax levy base for purposes of applying the limit factor established by RCW 84.55.010 in subsequent years.

**Section 4.** There shall be submitted to the qualified electors of the District for their ratification or rejection, at a special election on \_\_\_\_\_, the question of whether or not the regular property tax levy of the District should be (increased or restored) to \$ \_\_\_\_\_ per \$1,000.00 of true and assessed valuation, subject to otherwise applicable statutory limitations. The Board of Commissioners hereby requests the auditor of \_\_\_\_\_ County, as ex-officio Supervisor of Elections, to call such special election, and to submit the following proposition at such election, in the form of a ballot title substantially as follows:

\_\_\_\_\_ County Fire Protection District No. \_\_\_\_\_ - Board of Commissioners – Proposition  
Authorizing Property Tax Levy.

The Board of Commissioners of \_\_\_\_\_ County Fire Protection District No. \_\_\_\_\_ adopted Resolution No. \_\_\_\_\_ concerning a proposition to (establish or restore) its regular property tax levy for maintenance and operations to an amount not to exceed \$ \_\_\_\_\_ per \$1,000.00 of assessed valuation to be levied in \_\_\_\_\_ (*year the levy is submitted to voters*) for collection in \_\_\_\_\_ (*year following year in which lid lift is passed*). The maximum allowable levy in \_\_\_\_\_ (*year the levy is submitted to voters*) shall serve as the base for computing subsequent levy limitations as provided by chapter 84.55 RCW.

Should this Proposition be:

Approved

Rejected

**Adoption:** ADOPTED by the Board of Commissioners of \_\_\_\_\_ County Fire Protection District No. \_\_\_\_\_, \_\_\_\_\_ County, Washington, at a special open public meeting of such Board on the \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_, the following Commissioners being present and voting:

\_\_\_\_\_  
Commissioner

\_\_\_\_\_  
Commissioner

\_\_\_\_\_  
Commissioner

\_\_\_\_\_  
Secretary

# SAMPLE INFORMATION FOR MULTI-YEAR LEVY LID LIFT

**THIS SAMPLE RESOLUTION WAS PREPARED FOR THE WASHINGTON FIRE COMMISSIONERS ASSOCIATION BY SNURE LAW OFFICE, PSC FOR INFORMATIONAL PURPOSES ONLY**

**DISTRICTS INTENDING TO RUN A MULTI-YEAR LEVY SHOULD CONSULT LEGAL COUNSEL PRIOR TO ADOPTING A RESOLUTION**

Fire protection districts, with voter approval, are authorized to lift the lid for six consecutive years. The following sample resolution reflects the various statutory requirements including 1) the requirement that a levy rate only be used for the first year and a limit factor be specified for the remaining five years; 2) the requirement that the ballot title specify the specific purpose for which the funds will be used; 3) the requirement that the proposition be run during either the primary or the general election, and 4) the ballot title state whether the lid lift is intended to be permanent (this requirement also applies to single year lid lifts).

\_\_\_\_\_ COUNTY FIRE PROTECTION DISTRICT NO. \_\_\_\_  
RESOLUTION NO. \_\_\_\_\_

## RESOLUTION PROVIDING FOR THE SUBMISSION OF LEVY (For Primary Election)

**(Multi Year Lid Lifts may be run only at a Primary or General Election)**

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF \_\_\_\_\_ COUNTY FIRE PROTECTION DISTRICT NO. \_\_, PROVIDING FOR THE SUBMISSION TO THE QUALIFIED ELECTORS OF THE DISTRICT AT A SPECIAL ELECTION TO BE HELD WITHIN THE DISTRICT ON \_\_\_\_\_, 20\_\_, IN CONJUNCTION WITH THE STATE PRIMARY ELECTION TO BE HELD ON THE SAME DATE, OF A PROPOSITION AUTHORIZING A LEVY OF A PROPERTY TAX NOT TO EXCEED \$1.50 PER \$1,000.00 OF TRUE AND ASSESSED VALUATION AND ESTABLISHING A SIX YEAR LIMIT FACTOR SUBJECT TO OTHERWISE APPLICABLE STATUTORY LIMITATIONS.

**Background:** WHEREAS, it is the judgment of the Board of Commissioners of the District that it is essential and necessary for the protection of the health and life of the residents of the District that the fire and emergency medical services be provided by the District. Such services will necessitate the expenditure of revenues for station construction, maintenance, operations, equipment and personnel in excess of those which can be provided by the District's regular tax revenue levied at the current rate per \$1,000.00 of assessed valuation of taxable property within the District.

WHEREAS, The Board of Commissioners has determined that the one percent limit factor established by RCW 84.55.010 will not be sufficient to provide for the expected cost increases required to maintain and increase the level of services currently provided by the District.

**Resolution:** NOW, THEREFORE BE IT RESOLVED by the Board of Commissioners of \_\_\_\_\_ County Fire Protection District \_\_\_\_, \_\_\_\_\_, Washington as follows:

**Section 1.** In order to provide fire protection, prevention and emergency medical services in the District, it is necessary for the District to operate and maintain emergency fire and medical service vehicles and to construct and remodel station facilities to be staffed by properly trained personnel equipped with proper fire fighting and emergency medical equipment.

**Section 2.** In order to provide the revenue adequate to pay the costs of providing adequate life protection services and facilities as described in Section 1 and to maintain reserve funds sufficient to assure the continuation of such services, the District shall, in accordance with RCW 84.55.050, remove

the limitation on regular property taxes imposed by RCW 84.55.010 and levy beginning in \_\_\_\_\_ (first year of the levy, i.e. the year the ballot measure is presented to the voters) and collect beginning in \_\_\_\_\_ (first year levy collected, i.e. the year after the year in which the ballot measure is presented to the voters), pursuant to RCW 52.16.130, RCW 52.16.140 and RCW 52.16.160, a general tax on taxable property within the District at a rate of \$1.50 per \$1,000.00 of assessed valuation subject to otherwise applicable statutory limits.

### **Limit Factor Option 1 Fixed Percent:**

**Section 3.** In order to provide the revenue adequate to pay the costs of providing adequate life protection services and facilities as described in Section 1 and to maintain reserve funds sufficient to assure the continuation of such services beyond \_\_\_\_\_ (first year of the levy, i.e. the year the ballot measure is presented to the voters), the District has determined that a limit factor of 1 % (actual limit factor is set at discretion of Board of Commissioners) shall be used to determine the actual levy rate, subject to the maximum statutory rate of \$1.50 per \$1,000.00 of assessed valuation, in \_\_\_\_\_ (years 2-6 of the six year levy). The funds raised under this levy shall not supplant existing funds used for the purposes described in Section 1. The dollar amount levied in \_\_\_\_\_ (last year of the levy) shall serve as the District's tax levy base for purposes of applying the limit factor established by RCW 84.55.010 in subsequent years.

### **Limit Factor Option 2 Consumer Price Index**

**(District's could also use the Implicit Price deflator or other recognized index. The formula used below is a sample and Districts will need to consider which index and measurement period works best for the District)**

**Section 3.** In order to provide the revenue adequate to pay the costs of providing adequate life protection services and facilities as described in Section 1 and to maintain reserve funds sufficient to assure the continuation of such services beyond \_\_\_\_\_ (first year of the levy, i.e. the year the ballot measure is presented to the voters), the District has determined that the limit factor shall be **the year end change reported for August of the levy year in the Consumer Price Index For All Urban Consumers for the Seattle-Tacoma-Bremerton Area (1982-84=100)**. Such percentage shall be used to determine the actual levy rate, subject to the maximum statutory rate of \$1.50 per \$1,000.00 of assessed valuation, in \_\_\_\_\_ (years 2-6 of the six year levy). The funds raised under this levy shall not supplant existing funds used for the purposes described in Section 1. The dollar amount levied in \_\_\_\_\_ (last year of the levy) shall serve as the District's tax levy base for purposes of applying the limit factor established by RCW 84.55.010 in subsequent years.

### **Limit Factor Option 3 Variable Percentage Rate**

**Section 3.** In order to provide the revenue adequate to pay the costs of providing adequate life protection services and facilities as described in Section 1 and to maintain reserve funds sufficient to assure the continuation of such services beyond \_\_\_\_\_ (first year of the levy, i.e. the year the ballot measure is presented to the voters), the District has determined that a limit factor of 1 % for \_\_\_\_\_ (specify years for which limit factor is to be used) and a limit factor of 1 % for \_\_\_\_\_ (specify years for which limit factor is to be used) (actual limit factors are set at discretion of Board of Commissioners) shall be used to determine the actual levy rate, subject to the maximum statutory rate of \$1.50 per \$1,000.00 of assessed valuation. The funds raised under this levy shall not supplant existing funds used for the purposes described in Section 1. The dollar amount levied in \_\_\_\_\_ (last year of the levy) shall serve as the District's tax levy base for purposes of applying the limit factor established by RCW 84.55.010 in subsequent years.

**Section 4.** There shall be submitted to the qualified electors of the District for their ratification or rejection, at a special election on \_\_\_\_\_, 20\_\_\_\_, in conjunction with the state primary election to be held on the same date, the question of whether or not the regular property tax levy of the District should be restored to \$1.50 per \$1,000.00 of true and assessed valuation in \_\_\_\_\_ (*first year of the levy, i.e. the year the ballot measure is presented to the voters*) and be adjusted by **[restate limit factor from section 3]** for the following five years, subject to otherwise applicable statutory limitations. The \_\_\_\_\_ of \_\_\_\_\_ County, as ex-officio Supervisor of Elections, is hereby requested to call such special election, and to submit the following proposition at such election, in the form of a ballot title substantially as follows:

## **BALLOT TITLE OPTION 1 FIXED RATE**

### **PROPOSITION**

\_\_\_\_\_ County Fire Protection District \_\_\_\_\_ - Board of Commissioners – Proposition  
Authorizing (*Restoration or Increase*) of Previous Property Tax Levies.

The Board of Commissioners of \_\_\_\_\_ County Fire Protection District No. \_\_\_\_\_ adopted Resolution No. \_\_\_\_\_ concerning a proposition to finance maintenance, operations and capital facilities. This measure would restore the District's \_\_\_\_\_ (*first year of the levy, i.e. the year the ballot measure is presented to the voters*) regular property tax levy to \$1.\_\_\_\_ per \$1,000.00 of assessed valuation for collection in \_\_\_\_\_ (*first year levy collected, i.e. the year after the year in which the ballot measure is presented to the voters*) and would authorize setting a 1\_\_\_\_% limit factor for each of the five succeeding years and provide that the maximum allowable levy in \_\_\_\_\_ (*last year of the levy*) shall be used to determine future increases as allowed by Chapter 84.55 RCW.

Should this Proposition be:

Approved

Rejected

## **BALLOT TITLE OPTION 2 CONSUMER PRICE INDEX**

**(The index language used below is a sample and Districts should independently determine what index to use)**

### **PROPOSITION**

\_\_\_\_\_ County Fire Protection District \_\_\_\_\_ - Board of Commissioners – Proposition  
Authorizing (*Restoration or Increase*) of Previous Property Tax Levies.

The Board of Commissioners of \_\_\_\_\_ County Fire Protection District No. \_\_\_\_\_ adopted Resolution No. \_\_\_\_\_ concerning a proposition to finance maintenance, operations and capital facilities. This measure would restore the \_\_\_\_\_ (*first year of the levy, i.e. the year the ballot measure is presented to the voters*) property tax levy to \$1.\_\_\_\_ per \$1,000.00 of assessed valuation for collection in \_\_\_\_\_ (*first year levy collected, i.e. the year after the year in which the ballot measure is presented to the voters*) and authorize a limit factor of 100% plus the CPI change For All Urban Consumers for the Seattle-Tacoma-Bremerton Area (1982-84 = 100) reported for August of the levy year for each of the five succeeding years. The maximum allowable levy in \_\_\_\_\_ (*last year of the levy*) shall be used to determine future increases as allowed by Chapter 84.55 RCW.

Should this Proposition be:

Approved  
Rejected

**BALLOT TITLE OPTION 3 VARIABLE PERCENTAGE RATE**

PROPOSITION

\_\_\_\_\_ County Fire Protection District \_\_\_\_\_ - Board of Commissioners – Proposition  
Authorizing *(Restoration or Increase)* of Previous Property Tax Levies.

The Board of Commissioners of \_\_\_\_\_ County Fire Protection District No. \_\_\_\_\_ adopted Resolution No. \_\_\_\_\_ concerning a proposition to finance maintenance, operations and capital facilities. This measure would restore the \_\_\_\_\_ *(first year of the levy, i.e. the year the ballot measure is presented to the voters)* property tax levy to \$1.\_\_\_\_ per \$1,000.00 of assessed valuation for collection in \_\_\_\_\_ *(first year levy collected, i.e. the year after the year in which the ballot measure is presented to the voters)* and authorize a limit factor at 1\_\_% for \_\_\_\_\_ *(specify years for which limit factor is to be used)* and a limit factor of 1\_\_% for \_\_\_\_\_ *(specify years for which limit factor is to be used)*. The maximum allowable levy in \_\_\_\_\_ *(last year of the levy)* shall be used to determine future increases as allowed by Chapter 84.55 RCW.

Should this Proposition be:

Approved  
Rejected

**Adoption:** ADOPTED by the Board of Commissioners of \_\_\_\_\_ County Fire Protection District \_\_\_\_\_, \_\_\_\_\_, Washington, at a regular open public meeting of such Board on the \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_, the following commissioners being present and voting:

\_\_\_\_\_  
Commissioner  
  
\_\_\_\_\_  
Commissioner  
  
\_\_\_\_\_  
Commissioner

\_\_\_\_\_  
Secretary